



**INSURANCE TAX RETURN**  
**Property, Casualty, Multiple-Line Companies**  
State Form 6135 (R 10/07)  
Approved by State Board Of Accounts, 1987

NAIC Number (5 digits)

Federal Identification Number

Calendar year Ended

**COMPANY INFORMATION**

Company Name

**Contact** Address (Street, City, and State)

Zip Code

State of Domicile

Date of Incorporation

**INSTRUCTIONS**

1. The Return is due, at the address listed below, to be received on or before **March 1** and will be **delinquent** after that date. Note: When the due date falls on a holiday or weekend the payment is due on the **preceding** business day.
2. The Return accompanied by the appropriate payment must be sent via: regular U.S. Mail, Certified U.S. Mail, U.S. Postal Express or U.S. Priority Mail. No other methods of mailing may be utilized. No alternative mailing addresses are valid. Any deviations may cause the filing to be delinquent and penalties may be incurred.
3. Please refer to Indiana Insurance Code 27-1-18-2 for Gross Premium Privilege Tax and 27-1-20-12 for Retaliatory Provisions. The code is available on Indiana's web site (<http://www.in.gov/legislative/ic/code/title27>).
4. The retaliatory portion, page 3, column 2, lines 1-15, is to be completed as if your company were an Indiana company completing the form for your state of incorporation. **Deductions may be made only if your domiciliary state allows such deductions for similar Indiana Companies.** Please attach all applicable tax statements from your state of Incorporation. Complete the statement(s) based on Indiana Premiums on the basis of what a foreign company would pay in your state (including assessments).
5. Attach a completed copy of the Indiana State page (Exhibit of Premiums and Losses) from the Company's Annual Statement to this return and payment.
6. **Do not submit the Tax Return with any other type of filing or Insurance Department correspondence.**
7. The amount due should be calculated and a check payable to the Indiana Department of Insurance prepared for the amount shown on page 2, line 20 of this return. If preparing multiple returns for the Indiana Department of Insurance, a separate check must be prepared for **each** company. Taxes and fees must be kept separate and may not be combined.

**INDIANA DEPARTMENT OF INSURANCE**  
**BANK LOCKBOX**  
**POST OFFICE BOX 577**  
**INDIANAPOLIS, INDIANA 46206-0577**

**PREPARER INFORMATION**

Name of preparer or contact person/Title or position held

Telephone number  
( )

Contact Person's Email Address

Contact Person's Fax #  
( )

**Casualty, Property, Multiple-Line, Title Companies**

Company: \_\_\_\_\_

Indiana premium tax statement for year \_\_\_\_\_

NAIC#: \_\_\_\_\_ State of Domicile: \_\_\_\_\_

Original Return \_\_\_\_\_ Amended Return \_\_\_\_\_

**PREMIUMS**

1. Direct premiums (Column 1, line 34 Indiana State Page of Annual Statement)	\$
1.A. membership fees or finance charge not included above	
2. Reinsurance premiums received on risks located in Indiana	
3. Total Premiums (sum of lines 1, 1A, and 2)	\$

**DEDUCTIONS**

4. Dividends to policyholders (Column 3, Line 34 Indiana State Page of Annual Statement) Permitted according to IC 27-1-18-2(a)(2)	\$
5. Considerations received for reinsurance of risks located within this state from companies authorized to transact business in this state Permitted according to IC 27-1-18-2(a)(1)	
6. Premiums returned to residents due to applications not accepted or not delivered Permitted according to IC 27-1-18-2(a)(3)	
7. Unearned premiums returned due to cancellation of policies covering risks within the state Permitted according to IC 27-1-18-2(a)(4)	
8. Total Deductions (sum of lines 4 through 7)	\$

9. Taxable premiums (line 3 minus line 8) If less than zero; enter 0	\$
10. Tax rate	1.3%
11. Total Premium Tax (line 9 multiplied by line 10) If less than zero; enter 0	
12. Retaliatory Tax /Assessment amount included (total from page 3, line 16)	
13. Gross Premium Tax Liability (sum of lines 11 and 12)	\$

**TAX CREDITS (ATTACH SCHEDULE 1)**

14. Total Assessment Credit (Total from Schedule 1, Section A)	
15. Total State Of Indiana Tax Liability Credits According to IC 6-3 and 6-3.1 (Total from Schedule 1, Section B)	

16. Total premium and retaliatory tax due (line 13 less lines 14 and 15)	\$
17. Prior year overpayment not refunded	\$
18. Estimated tax paid:	
a. April 15	\$
b. June 15	\$
c. September 15	\$
d. December 15	\$
19. Total Estimated tax paid (sum 18a – 18d)	\$
20. <b>NET TAX DUE</b> (line 16 less lines 17 and 19)	\$

In Accordance with IC 27-1-18-2 (a) the undersigned Treasurer, being first duly sworn upon his/her oath say that this return (including any accompanying schedules and statements) is to the best of his/her knowledge a true, correct and complete statement of the information called for and that proper care has been taken in the preparation of this Return.

Signature of Treasurer

Date

Printed or typed name of Treasurer

**All Casualty, Property, Multiple-line and Title Companies must complete the entire page.**

Company Name	NAIC #	Tax Year _____ Original _____ Amended _____	
	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Indiana Fire Marshal Tax</b>	<b>PREMIUM</b>	<b>Taxable %</b>	<b>Taxable Portion</b>
1. Fire-Indiana State Page of Annual Statement-column 1, line 1		100%	
2. Homeowner Multiple Peril –column 1, line 4		35%	
3. Commercial multiple Peril –column 1, line 5		35%	
4. Inland Marine-column 1, line 9		15%	
5. Automobile Physical Damage-column 1, line 21		4%	
6. Aircraft (all perils)-column 1, line 22		4%	
<b>7. Totals (Premium, Column 1 and Taxable Portion, Column 3)</b>			
8. Tax @ ½ % (Line 7, Column 3 multiplied by .5%)			
<b>MEMO: Indiana Fire Marshal tax is included in the 1.3% Premium Tax</b>			

<b>Retaliatory Tax and Assessment Statement (specify on Blank lines)</b>	<b>Column 1</b>	<b>Column 2</b>
	<b>Indiana Basis</b>	<b>State of Incorporation Basis</b>
1. Gross Premium Tax (for Column 1; from Page 2, line 11 of this Return)		XXXX
2. Gross Premium Tax (for Column 2; from Page 2, line 9 multiplied by domicile rate of _____%)	XXXX	
3. Fire Marshal Tax (Included in Indiana Premium Tax) ALL OTHER TAXES USE LINES 4-6 (see note 1 on page 4)	XXXX	
4.	XXXX	
5.	XXXX	
6.	XXXX	
<b>All Worker's Compensation Assessments (see note 2 on page 4)</b>		
7. Second Injury Fund Assessment	XXXX	
8. Safety , Education and Training Fund Assessment	XXXX	
9.	None	
10.	None	
11.	None	
<b>Miscellaneous Assessments (see note 3 on page 4)</b>		
12. Comprehensive Health Association Assessment	XXXX	
13.	None	
14.	None	
<b>15. Total Taxes and Assessments</b>	(1)	(2)
16. Retaliatory tax and assessment amount owed to Indiana. If column 2, line 15 is greater than column 1, line 15 enter the difference here; otherwise enter "0"). <b>ENTER THIS AMOUNT ON PAGE 2 LINE 12</b>		\$
<b>Please attach all applicable tax statements from your state of Incorporation, filled out with Indiana premiums on the basis of what an Indiana company would pay in your state including assessments.</b>		

## NOTES TO TAX RETURN

Note 1: Enter and describe other taxes imposed by your state of domicile for items such as Firemen's or Police Pension, Firemen's Relief, Fire Department, etc. not included on lines 1 or 2. See additional partial listing below. **Attach completed copies of all state tax returns for your state of domicile using Indiana premiums in calculation.**

Note 2: Enter assessments made by your state of domicile against Indiana companies writing Worker's Compensation Insurance and for which premium tax credit is not given. These assessments are known by various titles but would include Subsequent Injury Fund, Supersedeas Fund, Administrative Assessment, Special Disability Assessments, Maintenance Fund, Occupational Safety Assessments, etc. See Additional partial listing of such items below. Show all Calculations.

Note 3: Enter other assessments made by your state of domicile against Indiana Companies for which credit is not given. To be included are assessments such as Fraud Bureau, Arson Investigation, statistical agent services operated by the Insurance Department, funding of specialized Insurance Department general operating/maintenance expense assessments, etc. See additional partial listing of such items below. Show calculations where needed.

The categorical description of taxes, assessments and fees listed below are not intended to be all-inclusive. If applicable to your state of incorporation, proper entry should be made on the Retaliatory Statements. It is the responsibility of the insurer to disclose, in the Retaliatory Statements, all charges made by its state of incorporation against foreign insurers which, by IC 27-1-20-12 (a), are subject to retaliation.

**YOU ARE OBLIGATED TO REPORT ALL ASSESSMENTS OF DOMICILE, LISTED OR NOT. FAILURE TO PROVIDE FULL DISCLOSURE WILL SUBJECT THE INSURER TO THE LATE PAYMENT PENALTIES SPECIFIED BY INDIANA INSURANCE CODE.**

Agent's Fingerprint Fee	Motor Vehicle Accident Indemnification Corporation Expense
Arson, Fire and Fraud Prevention Account	Motor Vehicle Financial Security (compulsory) Act Expense
Assessment for Maintenance Bureau	Motor Vehicle Insurance Merit Rating Board
Assessment to Fund Ins. Dept. Budget Deficiency	Motor Vehicle Maintenance Tax
Assessment to Fund Insurance Department	Motor Vehicle Safety (Financial) Responsibility Act Expense
Consultants or Specialized Services	Municipal License Tax
Attorney Gen. Expenditure, Assmt. For Consumer Affairs	Municipal or Local Taxes, Fees, or Occupational
Bureau of Fraudulent Claims	Licenses for which
Business Profit Tax	Premium Tax Credit is not given
Capitol Stock Tax	Municipal Tax
Casualty Insurance Maintenance Tax	Net Income Tax
Certificate of Compliance Fee	Occupational Safety Standard Act
Certificate of Deposit or Valuation	Ocean Marine Underwriting Profit Tax
Commissioner Regulatory Trust Fund	Permit Fee
Corporation Excise Tax	Permit Tax
Corporation Registration Fee or Permit	Police Pension Fund
Corporation Tax	Privilege License Fee
County License Fee	Privilege Tax
Credit Insurance Fee	Property & Liability Insurance Security Fund
Curative Centre Fund	Public Motor Vehicle Liability Security Fund
Death and Permanent Total Disability Bank Fund	Rate Division Assessment
Dependency Death Cause	Reopened Case Fund
Deposit Fee	Single Business Tax
Deposit Tax	Special Automobile Association
Disability (Non-occupational) Benefits Law Expense	Special Disability (W/C) Assessment
Downtown Improvement and Parking Tax	Special Fund for Active Cases
Expense of Administering Motor Vehicle Security	Special fund for Disability Benefits
Expenses of State Board of Worker's Compensation	Special Fund Worker's Compensation
Fee for Furnishing Certified Copy of Annual Statement	Special Medical Malpractice Association
Filing Examination Report Fee	Special Occupational Health and Safety Fund
Filing papers and/or Other Filing Fees	State Fire Marshall Regulatory Assessment
Fire Company Maintenance Tax	State Operated Statistical Agent Services
Fire Department Tax Assessment or Charge	State Rating Bureau, Division of Insurance Operating Assessment
Fire Fighting Academy	Statutory Deposit Maintenance/Service Fee
Fire Insurance Tax, Assessment or Charge	Stock Worker's Compensation Security Fund
Franchise Tax	Supersedeas Fund (W/C)
Health Maintenance Organization Fund Tax	Synopsis Preparation Fee
Ins. Dept. Gen. Operation Expense Assessment	Underwriting Association Assessment
Insurance Advisory Association	Uninsured Employer's Fund
Insurance Checking Office	Vending Machine License Fee
Insurance Examining Bureau	Veterans Second Injury Fund
Insurance Rating Commission Assessment	Vocational Rehabilitation Fund
License Tax	Worker's Compensation Administrative Assessment
Major Medical fund	Worker's Compensation Board Expense
Michigan Insurance Bureau	Worker's Compensation Maintenance Tax
Minimum Direct Written Premium	Worker's Compensation Rate Adjustment Fund
	Worker's Compensation Rehabilitation Div. Tax
	Workmen's Compensation Special Fund
	Workmen's Compensation Security Fund

# SCHEDULE 1

(Attachment – 10/07)

INDIANA INSURANCE PREMIUMS - TAX LIABILITY CREDITS	
Company: _____	Indiana premium tax statement for year _____
NAIC#: _____ State of Domicile: _____	Original _____ Amended Return _____
<b>Section A: ASSESSMENTS</b>	
Indiana Insurance Guaranty Fund Assessments - if taking credit, limited to 20% of assessment paid as set forth in Indiana Code 27-6-8-15. (Proof of assessment and payment must be attached)	\$
Indiana Life and Health Guaranty Fund Assessments - if taking credit, limited to 20% of assessment paid as set forth in IC 27-8-8-16. (Proof of assessment and payment must be attached)	
Comprehensive Health Association Assessment, as set forth in IC 27-8-10-2.4 (effective 1/1/05), NO new tax credit given on Assessments paid 1/1/05 and thereafter. As set forth in IC 27-8-10-2.4 (b), 10% of unused credit accumulated 12/31/04 and prior may be taken. (Proof of assessment and payment must be attached)	
Total Assessment Credits (sum of this section; enter total on page 2, line 18 for Life or line 14 for P&C)	\$
<b>Section B: STATE OF INDIANA TAX LIABILITY CREDITS (According to IC 6-3 and 6-3.1)</b>	
Enterprise zone employers; credit; employment expenditures– See IC 6-3-3-10 (provide evidence of qualification & worksheet)	\$
Enterprise Zone Loan Interest Credit (provide proof per IC 6-3.1-7)	
Industrial Recovery Tax Credit (provide proof per IC 6-3.1-11)	
Military Base Recovery Tax Credit (provide proof per IC 6-3.1-11.5)	
Economic Development for a Growing Economy Tax Credit (provide proof per IC 6-3.1-13)	
Capital Investment Tax Credit (provide proof per IC 6-3.1-13.5)	
Tax Credit for Computer Equipment Donations (provide proof per IC 6-3.1-15)	
Indiana Riverboat Building Credit (provide proof per IC 6-3.1-17)	
Community Revitalization Enhancement District Tax Credit (provide proof per IC 6-3.1-19)	
Venture Capital Investment Tax Credit (provide proof per IC 6-3.1-24)	
Hoosier Business Investment Tax Credit (provide proof per IC 6-3.1-26)	
Blended Biodiesel Tax Credits (provide proof per IC 6-3.1-27)	
Ethanol Production Tax Credit (provide proof per IC 6-3.1-28)	
Coal Gasification Technology Investment Tax Credit (provide proof per IC 6-3.1-29)	
Headquarters Relocation Credit (provide proof per IC 6-3.1-30)	
Total Tax Liability Credits (sum of this section; enter total on page 2, line 19 for Life or line 15 for P&C)	\$

## Indiana Department of Insurance

### Premium Tax Filings – Credit Worksheet for Guaranty Fund Assessments

NAIC Number: \_\_\_\_\_

State of Domicile: \_\_\_\_\_

Company Name: \_\_\_\_\_

The “Membership Assessment History Report” (Report), previously produced by the Indiana Guaranty Fund Office may be used as proof of payment for credit taken on the Indiana Premium Tax Return if available. The Guaranty Fund office no longer produces this report but past reports will suffice until the credits are utilized in full. For 2005 and subsequent guaranty fund assessments the company must provide the Tax Offset Statement, Assessment/Refund Statement and cancelled check (front and back) for each credit being reported. The proof is required to be submitted each and every year a credit is reported. The Guaranty Fund office may be contacted at 317-636-8204.

To receive credit however, the following must be provided:

1. Create a separate worksheet for each type of credit taken.
2. Denote (X) appropriate box for type of credit listed.
3. Calculate all assessments paid, less refunds and enter the total using the date received/refund given from the “Report” or the date posted from the canceled check.
4. List assessments and/or refunds newest (top) to oldest (bottom). The cumulative total for the year in which the assessments or refunds were paid/refunded should be entered in the Amount column with the year paid in the date posted column.
5. Enter twenty percent of the total in the appropriate box according to which year the credit is currently representing.
6. A negative credit is to be included as income and calculated in the sum of total tax due.

NOTE: Proof of payment (canceled check) and Assessment Statement required with worksheet for assessment credit taken.

( ) **Worksheet for Indiana Life and Health Guaranty Fund Assessment (20%) \***

( ) **Worksheet for Indiana Guaranty Fund Assessments (20%) \***

\* Percent of the assessments paid in the prior calendar year

Date Posted	Check#	Amount	Year #1	Year #2	Year #3	Year #4	Year #5	Total
								\$
								\$
								\$
								\$
								\$
<b>Carry Forward Credit</b> (Unused credit from prior year)								\$
<b>Total Credit Eligible</b>								\$
<b>Credit Used</b> - Report amount on Schedule 1 (Amount may not exceed tax liability)								\$
<b>Credit to carry forward for next year:</b>								\$

Premium Tax Filing – Credit Worksheet  
for Indiana Comprehensive Health Insurance Association (ICHIA) Assessments

Company Name: \_\_\_\_\_

[illegible]